

ASSEMBLY BILL

No. 2618

Introduced by Assembly Members Achadjian and Ma

February 24, 2012

An act to amend Section 80 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2618, as introduced, Achadjian. Property taxation: assessment: reduction in base-year value: application.

Existing property tax law authorizes an application for reduction in the base-year value of an assessment on the current roll to be filed during the regular filing period for that year subject to certain limitations, as provided.

This bill would make a technical, nonsubstantive change to that provision.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 80 of the Revenue and Taxation Code is
- 2 amended to read:
- 3 80. (a) An application for reduction in the base-year value of
- 4 an assessment on the current local roll may be filed during the
- 5 regular filing period for that year as set forth in Section 1603 or
- 6 Section 1840, subject to the following limitations:
- 7 (1) The base-year value determined by a local board of
- 8 equalization or by the State Board of Equalization, originally or

1 on remand by a court, or by a court shall be conclusively presumed
2 to be the base-year value for any 1975 assessment which was
3 appealed.

4 (2) The base-year value determined pursuant to paragraph (1)
5 of subdivision (a) of Section 110.1 shall be conclusively presumed
6 to be the base-year value unless an equalization application is filed
7 no later than the regular filing period following the 1980 lien date.
8 Once an application is filed, the base-year value determined
9 pursuant to that application shall be conclusively presumed to be
10 the base-year value for that assessment.

11 (3) The base-year value determined pursuant to paragraph (2)
12 of subdivision (a) of Section 110.1 shall be conclusively presumed
13 to be the base-year value, unless an application for equalization is
14 filed during the regular equalization period for the year in which
15 the assessment is placed on the assessment roll or in any of the
16 three succeeding years. Once an application is filed, the base-year
17 value determined pursuant to that application shall be conclusively
18 presumed to be the base-year value for that assessment.

19 (4) The base-year value determined pursuant to Section 51.5
20 shall be conclusively presumed to be the base-year value unless
21 an application for equalization is filed during the appropriate
22 equalization period for the year in which the error is corrected or
23 in any of the three succeeding years. Once an application is filed,
24 the base-year value determined pursuant to that application shall
25 be conclusively presumed to be the base-year value for that
26 assessment.

27 (5) Any reduction in assessment made as the result of an appeal
28 ~~under~~ pursuant to this section shall apply for the assessment year
29 in which the appeal is taken and prospectively thereafter.

30 (b) This section does not prohibit the filing of an application
31 for appeal where a new value was placed on the roll pursuant to
32 Section 51.

33 (c) An application for equalization made pursuant to Section
34 620 or Section 1605 when determined, shall be conclusively
35 presumed to be the base-year value in the same manner as provided
36 herein.